

# TENNESSEE DEPARTMENT OF REVENUE

## TV Programming & Telecommunications Sales and Use Tax Return - Worksheet Only

Please go to <https://tnTap.tn.gov/eservices/> to file.

1. Gross Sales of TV Programming Services.....	(1)	00
2. Gross Sales of Telecommunication Services.....	(2)	00
3. All Other Gross Sales of Taxable Personal Property & Services.....	(3)	00
4. Cost of Out-of-State Purchases or Imported Property Used.....	(4)	00
5. Total Sales and Purchases - Add Lines 1, 2, 3, and 4.....	(5)	00
6. Exempt Transactions from Schedule A, Line 9.....	(6)	00
7. State Net Taxable Total - Subtract Line 6 from Line 5.....	(7)	00
8. Cable or Wireless Cable TV Programming Fees from \$15.01 through \$27.50.....	(8)	00
9. Direct-to-Home Satellite TV Programming Sales.....	(9)	00
10. State Tax - Add Lines 8 and 9; Multiply by 8.25%.....	(10)	00
11. Sales to Businesses of Interstate Telecommunication Services.....	(11)	00
12. State Tax - Multiply Line 11 by 7.5%.....	(12)	00
13. Total General State Tax - Subtract Lines 8, 9, and 11 from Line 7; Multiply by 7.00%..	(13)	00
14. State Tax on Single Article Transactions from Schedule C, Line 2.....	(14)	00
15. Local Tax from Schedule B, Line 13.....	(15)	00
16. Enter Any Tax Collected in Excess of State and Local Levies.....	(16)	00
17. 911 Surcharge from Schedule D, Line 6.....	(17)	00
18. Prepaid Wireless 911 Surcharge.....	(18)	00
19. Subtotal Due - Add Lines 10, 12, 13, 14, 15, 16, 17, and 18.....	(19)	00

## SCHEDULE A - Exempt Transactions

1.	Sales Made to Vendors or Other Establishments for Resale (Certificates of resale required).....	(1)	00
2.	Sales to Federal and Tennessee Governments, Qualified Nonprofit Institutions (Exemption certificates required).....	(2)	00
3.	Returned Merchandise Reported as Sales on This or a Previous Return.....	(3)	00
4.	Sales in Interstate Commerce.....	(4)	00
5.	Sales of Interstate Telecommunications to Qualified Call Centers.....	(5)	00
6.	Sales of Cable TV Programming Fees of Fifteen Dollars (\$15.00) or Less.....	(6)	00
7.	Repossessions - Portion of Unpaid Balances in Excess of \$500 due on TPP Repossessed from Customers.....	(7)	00
8.	Other Deductions (See instructions).....	(8)	00
9.	Total - Enter Here and on First Page, Line 6.....	(9)	00

**SCHEDULE B - Local Sales Tax**

1. State Net Taxable Total - Line 7 from First Page.....	(1)	00
2. Add Adjustments from Schedule A, Lines 3 and 7.....	(2)	00
3. Total from Lines 8, 9, and 11 from First Page.....	(3)	00
4. Subtotal - Schedule B, Lines 1 and 2, Minus Line 3.....	(4)	00
5. Interstate Telecommunications Services Subject to Local Tax.....	(5)	00
6. Local Tax - Multiply Line 5 by 1.5%.....	(6)	00
7. Taxable Intrastate Telecommunications Services and Specified Digital Products.....	(7)	00
8. Local Tax - Multiply Line 7 by 2.5%.....	(8)	00
9. Excess Amount Over Single Article Tax Base.....	(9)	00
10. Other Deductions for Local Tax.....	(10)	00
11. Taxable Total Subject to Appropriate Local Rate - Line 4 Minus Lines 5, 7, 9, 10.....	(11)	00
12. Local Tax (Multiply Line 11 by Designated Local Rates).....	(12)	00
13. Total Local Tax - Add Lines 6, 8, 12; Enter Here and on Line 15 on First Page.....	(13)	00

**SCHEDULE C - State Single Article Tax**

1. Taxable Single Article Sales from \$1,600 to \$3,200..... (1)  
2. State Single Article Sales Tax (Multiply Line 1 by 2.75%; enter here and on Line 14 on First Page .. (2)

**SCHEDULE D - 911 SURCHARGE**

1. Number of Communications Services Being Billed..... (1)
2. Gross Collections of 911 Surcharge..... (2)
3. Amount Collected of Uncollectible Deductions from Prior Periods..... (3)
4. Net Collection..... (4)
5. Administrative Fee for Collection..... (5)
6. 911 Surcharge..... (6)



Check appropriate box  
and fill in number below:  
**FEIN or SSN**

and fill in number below  
FEIN or SSN

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

I declare this is a true, complete, and accurate return to the best of my knowledge.

**SIGN HERE** 

**SIGN HERE**  Tax Return Preparer and Title \_\_\_\_\_ Date \_\_\_\_\_